## REMARKS/ARGUMENTS

Claims 1-46 are pending in the application. Claims 1, 10, 32, 39 and 46 have been amended to correct a clerical error. Specifically, the word "laterally" has been incorrectly recited in the claims. Applicants have amended the claims to replace "laterally" with the correct word "vertically" as described in the specification in paragraphs [0025] and [0027].

Additionally, Applicants wish to confirm that claims 1-31, 34, 35, 37-39, 41, 42, 45 and 46 are allowable as indicated by Examiner Lockett in a telephone conference with Applicant's attorney John Olivo on September 23, 2004. As stated in Applicants' Response dated September 24, 2004, "Examiner Lockett indicated to Mr. Olivo that the objection in Item 3 on page 2 of the Official Action of May 28, 2004, was a clerical error and that the aforementioned claims are allowable as currently written." It therefore follows that Item 3 on page 2 of the present Official Action is also a clerical error that has been accidentally carried over from the previous Official Action.

Further, there is no need to rewrite any of claims 1-31, 34, 35, 37-39, 41, 42, 45 and 46 as claims 1 and 19 are independent claims and there is no rejection set forth with respect to these claims. The remaining claims listed is this group are dependent on one of these claims. Thus, Applicants respectfully submit that the objection with respect to these claims be withdrawn.

11

## 35 USC 103(a) Rejection

Claims 32, 33, 36, 40, 43 and 44 have been rejected under 35 U.S.C. 103(a) as being unpatentable over U.S. Patent No. 6,481,173 to Roy et al. in view of U.S. Patent No. 6,779,627 to Beakes et al.

Applicants respectfully submit that Beakes et al. is not available as prior art. The reason is that the present application has an earlier effective filing date than Beakes et al. reference. Specifically, the effective filing date of the present application is April 2, 2002 since the application claims the benefit of the filing date of Provisional Application No. 60/369,007 entitled "Entertainment Sound Panels". The earliest effective date of the Beakes et al. reference is September 11, 2002, more than 5 months after Applicants' effective date.

Accordingly, Roy et al. is the only reference cited which is available as prior art. As stated by the Examiner on page 2 of the Official Action, "Roy does not disclose the specific use of a transducer." It therefore follows that Roy et al. do not describe or suggest all of the limitations of independent claim 32. As a result, claim 32, as well as claims 33, 36, 40, 43 and 44, which depend therefrom, should be found allowable.

Applicants respectfully request that the Examiner withdrawal the 103(a) rejection based on Roy et al. and Beakes et al.

Appl. No. 10/065,687 Response Dated April 27, 2005 Response to Official Action of January 27, 2005

Applicants respectfully submit that claims 1-46 are in condition for allowance and an early notice to such effect is earnestly solicited.

Respectfully submitted,

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